
Town of Maggie Valley Proposed Budget Fiscal Year 2020-2021

**Nathan Clark, Town Manager
May 19, 2020**



Photo courtesy HCTDA

May 19, 2020

To: Mayor and Board of Aldermen
From: Nathan Clark, Town Manager
Subject: Proposed Fiscal Year 2020-2021 Budget

Budget Message

I am pleased to present for your consideration the Fiscal Year 2020-2021 (FY20-21) Proposed Budget. This budget, representing the town manager's recommendation, is balanced with respect to revenues and expenditures; meeting all requirements of the North Carolina Local Government Budget and Fiscal Control Act.

The proposed budget is based upon property tax rate of \$0.43 per \$100 assessed valuation.

The proposed tax rate of \$0.43 is the identical tax rate used since FY17-18. The proposed tax rate of \$0.43 once again allows Maggie Valley to claim the lowest municipal tax rate within Haywood County.

Below is a brief summary of the Town's two distinct funds:

- 1) **General Fund:** Includes a vast majority of the Town's operations
- 2) **Sewer Fund:** Includes the Town's Wastewater Treatment Plant and Wastewater Collection System

General Fund	\$ 2,663,643	(10.09% decrease from FY 19-20)
Sewer Fund	\$ 883,038	(6.35% decrease from FY 19-20)
All Funds	= \$3,546,681	(16.44% decrease from FY19-20)

Introduction

The following section is a highlighted summary of major revenue and expenditure elements that are affecting this year's budget. Additionally, provided for your benefit is a brief analysis of the Town's Fund Balance.

Revenue Highlights:

Property Tax

- Property tax is the largest revenue source for the Town's General Fund. This FY20-21 Budget is predicated on the belief that the COVID-19 crisis will negatively affect the Town's tax collection rate. During the "Great Recession" our tax collection rate dipped as low as 92%. The proposed budget is based upon a 94% collection rate which is nearly three points lower than our budgeted collection rate in FY 19-20. The proposed rate will generate an estimated \$1,596,528 in property tax revenue.

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Sales Tax

- Sales tax is the second largest revenue source for the Town's General Fund. Sales tax estimates provided to the Town by Haywood County reflect that that Maggie Valley should receive 1.81% (up from 0.01% from FY19-20) of total collected sales taxes- which equals \$357,265 (18.7% decrease from FY19-20). The reason for decrease is related to the COVID-19 pandemic which has resulted in not only less money being spent in Haywood County but less people spending money in Haywood County.

Expenditure Highlights:

Administration

The only new project that associated with the Administration Department this budget year is the creation of a new "file room." Town Staff have maximized all existing fireboxes and standard file cabinets storage space. Staff needs to be provided with additional file storage space to comply with record retention requirements. The proposed budget allocates \$20,000 for two fire boxes and seven standard four drawer file cabinets.

Board of Aldermen

The proposed budget places \$65,000 within the Board of Aldermen budget line item to promote economic development and placemaking. The Board has expressed several ideas over the course of the past year that they would like to pursue in terms of economic development or community amenity development. These funds could be used as the catalyst for these undetermined projects by providing proof of concept, feasibility, engineering, design funding before full implementation or construction in FY20-21.

- Economic Development & Place Making = \$40,000
- Façade, Sign & Landscape Grant = \$25,000

Debt Service

The Town of Maggie Valley has eliminated its general fund debt; thus the debt service payment for the proposed FY20-21 is \$0. This is an achievement the Board and Staff should be take great pride in because it is a reflection on how serious they view their role as financial stewards of the Town's monetary resources.

Festival Grounds

Due to projected revenue losses there are no new proposed projects scheduled for the Festival Grounds in FY20-21.

Parks & Recreation

Due to projected revenue losses there are no new proposed projects scheduled for the Festival Grounds in FY20-21.

Police

The major new purchase within the Police Department in the proposed FY20-21 Budget is the acquisition of a new Police “K-9” Dog. In April 2020 Police K-9 “Moses” retired due to health issues- this dog will serve as his replacement. The total acquisition cost for the new Police K-9 is scheduled to be \$12,800 (Dog = \$8,000, Training = \$3,000 & Living Expenses = \$1,800)

For the first time since FY12-13 the Town of Maggie Valley will not be purchasing a new police vehicle.

Public Works

There are a number of high profile expenditures associated with Public Works in the proposed FY20-21 Budget which are directly correlated to the services the department provides

- The purchase of a new Ford F-550 Dump Truck at a cost of \$52,200 is included in the recommended budget. This truck replaces the current 2008 “brush truck.” The proposed dump truck will have a large capacity dump bed that will allow Public Works to create larger and more efficient loads..
- Non Powell Bill Street Maintenance has been increased from \$23,105 to \$46,000. This increase will allow the Town to provide 30% matching participation in the Valley Creek Run resurfacing project at a rate of \$37,963 while allowing it to continue minor repairs on other unidentified private streets.
- The proposed budget includes \$15,000 for the Town’s participation in the new countywide wayfinding program sponsored by Haywood County TDA. A majority of the funds will be used as the Town’s match for sign poles; also additional funds are budgeted for in-town signage. This project was originally funded in FY18-19 but project permitting complications have delayed installation until FY20-21.
- The proposed budget includes \$10,500 for the purchase of a new “zero turn” Ferris mower.
- There is a \$10,000 increase in solid waste collection due to a \$9,000 increase in our curbside recycling and household trash collection contract and a \$1,000 increase in dumping fees associated with the Town’s brush collection program.

Powell Bill

Powel Bill Funds must be spent on maintaining, enhancing, improving or constructing streets and sidewalks within the Town’s municipal street system. Currently the Town’s street system features 34 streets for a total of 6.79 (0.12 miles increase from FY19-20). The proposed budget includes funding to help maintain and improve two streets within Brannon Forest at an estimated cost of \$37,160.

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Fund Balance:

“Fund balance available” is the statutory concept that describes the amount of funds local governments legally have available to be appropriated in the coming fiscal year. It is essential that ad valorem tax-levying units, such as municipalities maintain an adequate amount of fund balance available to meet their cash flow needs during the months in their revenue cycles when outflows exceed inflows. This ensures that the unit can meet current obligations and to prevent the unit from experiencing cash flow difficulties.

In 2003 the Town of Maggie Valley received a warning letter from the Local Government Commission that expressed deep concern in our unappropriated fund balance level, which at that time was 26.77%. Although the LCG’s requires all municipalities to keep at least 8% in unappropriated fund balance their recommended levels for small towns is much higher. The Town has worked greatly over the past decade to build up our fund balance to a more sustainable and resilient level. At the conclusion of FY19-20 budget year; the Town’s estimated fund balance was \$3,442,164 or 114.95%. **This year’s budget is balanced using a one-time fund balance transfer of \$123,968.** If this transfer is approved the Town’s estimated fund balance will be 110.27%. The table below shows the Town’s Fund Balance health over the past seventeen fiscal years.

FY Ending	Total	Undesignated	% To expenditure
2003***	\$405,503	\$240,959	26.77
2004	\$623,528	\$300,476	34.68
2005	\$758,475	\$458,698	42.25
2006	\$1,083,759	\$845,945	63.10
2007	\$1,321,042	\$973,637	54.10
2008	\$1,480,287	\$1,209,324	51.57
2009	\$1,751,521	\$1,277,847	72.17
2010	\$1,760,072	\$1,544,683	67.24
2011	\$2,050,605	\$1,726,406	82.49
2012	\$1,916,848	\$1,728,287	77.44
2013	\$1,998,384	\$1,802,205	83.16
2014	\$2,188,814	\$2,121,853	100.72
2015	\$2,452,289	\$2,145,815	110.72
2016	\$2,554,639	\$2,406,189	107.22
2017	\$2,520,466	\$2,199,864	97.77%
2018	\$2,901,053	\$2,735,294	110.57%
2019	\$3,046,057	\$2,748,182	123.67%
*** Received LGC Letter			

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Taxes & Fees**Property Tax:**

The proposed FY20-21 budget is based upon the current Property Tax rate of \$0.43 per \$100 assessed value. The proposed \$0.43 rate allows our government to continue providing core municipal services while continuing to make sustainable investments within Town that will allow Maggie Valley to remain a great place to live, work and play.

Property Tax remains the largest source of revenue for the Town and is based upon real property assessments conducted by Haywood County. The estimated FY20-21 total tax value of the Town is \$394,984,584 which reflects a 1.70% increase in value from the FY19-20 budget.

Fundamentally, each \$0.01 of the tax rate equals \$37,129; this is a \$533 decrease in “penny value” from FY19-20. Based upon a 94% collection rate, property tax revenue is expected to be \$1,596,528. The proposed collection rate of 94% is 2.97% (lower)

Tax Collection Rate	92%	93%	94%	95%	96%	97%
Tax Revenue Generated	1,562,559	1,579,543	1,596,528	1,613,512	1,630,496	1,647,481
“Penny Value”	\$36,339	\$36,734	\$37,129	\$37,524	\$37,919	\$38,314
Difference of Values by Collection Rate	(-) \$33,969	(-) \$16,985	\$0	(+) \$16,984	(+) \$33,968	(+) \$50,953

Sales Tax:

Sales tax is the second largest revenue source for the Town’s General Fund. Sales Tax distribution can occur using the Ad Valorem or Population method. It is each county’s prerogative to establish how sales tax is distributed; Haywood County has chosen the population formula. **Sales tax estimates provided to the Town by Haywood County reflect that that we should receive 1.81% of total collected sales taxes- which equals \$357,265 (18.7% decrease from FY19-20).** Again the decrease in projected revenue is derived from economic models associated with COVID-19 crisis.

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Sewer Capacity Capital & User Fees:

Since FY13-14 the Town of Maggie Valley has made small incremental fee increases to both its sewer capacity capital charge fee and traditional user fees. These increases were necessary to include in each budget in hopes of stabilizing the Sewer Fund's Retained Earnings-this is how the Town pays for the most recent wastewater treatment plant upgrade. Although the Town's \$6.75/gpd (\$810 per bedroom) is still well below the stated replacement rate of \$16.00/gpd (\$1920 per bedroom) recommended by McGill Engineering, progress has been made to close the gap.

Inflow and Infiltration (I&I) issues are beginning to creep into our collection system. In February 2020 there was discussion to increase user rates with the additional revenues generated being used to help reinvest into the sewer collection system to address I&I complications. Even though Maggie Valley Sewer Rates are the seventh cheapest among the forty-five systems in Western North Carolina, the time to raise rates can be delayed a year in light of the economic hardships individuals within our community are facing as a result of COVID-19. There no proposed sewer capacity capital charge increases for a third straight budget year. For the third time in the past four budget years sewer user fees are proposed to remain the same. Appendix I provides a detailed list of all applicable sewer fees for FY20-21.

Planning & Zoning Fees:

The recommended FY20-21 Budget proposes no fee increases within the Planning & Zoning Fee Schedule (See Appendix II).

Solid Waste Fee:

Maggie Valley adopted a \$5.00 monthly residential solid waste fee as part of the FY16-17 Budget which was established by the Solid Waste Ordinance (Ordinance 850). The \$5.00 monthly fee helps offset the cost of the Town's curbside solid waste collection services that include container issued trash, container issued recycling, yard debris, white goods and e-waste. The \$5.00 monthly fee generates (at a 95% collection rate) \$82,080 which represents 55.84% of the Town's solid waste committed costs. This modest solid waste fee is the lowest among Haywood County Municipalities that range from \$9.00 to \$13.50 monthly.

Motor Vehicle Fee:

Maggie Valley adopted a \$5.00 annual vehicle fee in FY15-16. This fee applies to vehicles registered to residents of Maggie Valley. The Motor Vehicle Fee is estimated to generate \$6,481 (15% decrease from FY19-20). The reason for projected decrease is SL 2020-3 which allows a five month extension of motor vehicle taxes and fees. These funds are used to help supplement the Street Maintenance Fund (05-424241) which is recommended to be \$46,000 for FY20-21. This line item helps the Town help improve private street/road systems within the corporate limits.

Personnel

Salaries & Wages:

The proposed FY20-21 Budget does not recommend a COLA increase, a Merit increase or new Career Track increases. It is also recommended that the adoption of the FY19-20 Pay Class Study be suspended indefinitely.

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A handful of select employees will see salary increases based upon pay class modification, promotion and educational attainment. The cost of these salary increases is \$10,679. The proposed budget also accounts for added salary costs associated with the Police Officer Retirement (Separation Allowance) which is mandated by SL 143-166.42 at a cost of \$13,087.

The recommended total of salary increase is \$23,766

Insurance:

On April 1, 2016, the Town of Maggie Valley joined the North Carolina State Health Plan for Teachers and State Employees, which provides coverage through BlueCross Blue Shield of North Carolina. This conversion not only allowed our employees to access better health care coverage but it also saved the Town from experiencing volatile premium increases that we were accustomed to seeing when purchasing health insurance on the open market. Unlike previous insurance plans where the Town's insurance rate premiums ran during our fiscal budget year July 1 through June 30 the SHP establishes rate premiums that coincide with the calendar year running from January 1 to December 31. The town has budgeted upon State recommendation a premium rate increase of 5% for this period.

In an attempt to curb rising health insurance cost, the Town instituted a graduated level dependent coverage policy that provided varying levels of dependent coverage for newly hired Town employees until their fifth year of service where they would enjoy the same 80% dependent coverage level as all other employees. Although this policy has produced some financial savings to the Town; it has also prevented us from recruiting and retaining new employees. The proposed budget recommends eliminating this policy at a cost of \$18,767

The total budget expenditure for Town employee insurance is \$295,761. The Town will continue to pay for 100% of employee health insurance premiums and pay 80% of employee's dependent coverage.

Staff Composition:

The Town of Maggie Valley has twenty-three (23) full time employees that perform their job duties over four departments: Administration (5), Police (11), Public Works (4) and Sewer (3). The FY20-21 does not include any increases in Town Work Force; remains the same at 23.

In February at the Town's Annual Budget Retreat there was a tremendous amount of discussion about the benefits of adding an additional employee to the Public Works Department. The need for a new position is clear- as Public Works continues to do more; it needs a larger work force to meet its existing and evolving responsibilities. The total cost of adding a Public Works Technician to the Town's workforce is between \$34,527-\$59,983. Unfortunately this position was not funded as part of the proposed budget.

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Major Projects

Soco Road Improvement Project

The Town of Maggie Valley Pedestrian Safety Action plan was adopted by the Board of Aldermen on November 14, 2016. This adopted plan is the completed outcome of the Town Center Master Planning process than began during FY15-16. Although not necessarily the archetypal outcome of a Town Center Plan, the Maggie Valley Pedestrian Safety Action Plan contains most of the design elements that the Town Center Plan was attempting to achieve. It has a traffic calming element (lane width reductions), it encourages pedestrian mobility (by creating /enhancing crosswalks) and it beautifies the Town by decentralizing areas of aesthetic intrigue. These elements plus creating bike lanes made the project a perfect candidate to receive FHWA STPBGP Funding from the French Broad River MPO and NC Department of Transportation. On May 25, 2017, the Town was awarded \$2,370,000 in STPBGP funding. The award is an 80/20 reimbursable grant meaning the Town's share would be \$395,000.

In February 2018, the Town of Maggie Valley provided NCDOT with our match of the project's engineering and design phase which was \$35,000. Over the past two years the Town and NCDOT have worked together to explore several different options to improve pedestrian safety along Soco Road in hopes of making Maggie Valley a more walkable community. In March 2020 the decision was made to allow Soco Road to remain a five-lane highway, not pursue bike lanes and focus the design attention on pedestrian crossings, islands and signage. American Engineering is DOT's contractor on this project and is currently working in the design phase. To financially prepare for this project; the Town in FY19-20 placed \$120,000 in a Capital Project Reserve Fund. The FY20-21 budget proposes another \$120,000 be placed in this reserve fund; which would represent 70% of the Town's required "match."

Beyond the Horizon

Sewer Rate Increase

Early FY20-21 draft budgets proposed a sewer rate increase to help the Town reinvest in its sewer collection system that is suffering from numerous inflow and infiltration issues. Town of Maggie Valley's \$16.00 minimum monthly charge lags behind the region's average monthly minimum of \$25.11 and median monthly minimum of \$22.87. Examining all 45 sewer systems in Western North Carolina – Maggie Valley ranks as 7th cheapest. While customers benefit from below market rates in the short term; this rate structure does not allow Maggie Valley to continue to make efficient and effective reinvestments in our system which has the potential to propel rates over the market average in the long term if they are not addressed. Additionally the Town's ability to seek grant funding for sewer projects is severely compromised by our artificially low sewer user rates as articulated in the written feedback section of our failed 2020 AIA grant application. The decision not to include a proposed rate increase in this year's budget was made as a direct result of the economic damage that the COVID-19 crisis has produced within our Town and the continued financial hardships our residential and business communities will likely face into the new year.

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Haywood County Revaluation

Haywood County is in the midst of a countywide property revaluation that will become effective on January 1, 2021. The last two property revaluations conducted by Haywood County have been unkind to Maggie Valley. Between 2011 and 2012 Maggie Valley lost 18,689,499 or 4% of its total tax value and between 2017-2018 lost \$22,828,375 or 5% of its total tax value. In both instances the tax rate needed to be adjusted to produce manageable revenues- in both cases the adjustment amount was below “revenue neutral.” Additionally, a trend identified by the last two revaluations is that commercial property tends to lose value while residential property gains value – so when a new tax rate is applied it effects people differently.

US Census: Population Change

The United States Census is a population gathering tool mandated by the United States’ Constitution that determines among other things the composition of the US House of Representatives. The Census is conducted every 10 years and is currently being counted. The 2010 Census reported that there were 1,050 people living in Maggie Valley. This is important to note because a year earlier, the State Demographer (Office of Budget & Management) estimated the Town’s population to be 1,610. Population is what the Town’s sales tax and franchise taxes are based upon. What population loss the Town endured does not seem like a large amount until it is placed in context with sales tax. If the Town were to lose the same population in 2021-22 that it did in 2011-2012 it would lose an estimated \$141,359 in sales tax revenue. This underscores the importance of an accurate Census to be taken for Maggie Valley. As of May 2020, the Town’s response rate to the Census was 23.4% which is to be expected due to the high volumes of unoccupied seasonal/vacation homes within Maggie Valley; at this point we are a few points higher in Census participation than in the final 2010 county. Although this is good news we need to stay vigilant in maximizing our Census count.

Table 1: How Your Tax Dollars Are Spent

Tax Value of your property:	\$100,000	\$300,000	\$500,000	\$700,000
Maggie Valley Property Taxes Paid	\$430	\$1,290	\$2,150	\$3,010
How your tax dollars are spent?				
Administration	\$78	\$235	\$392	\$549
Board of Aldermen	\$23	68	113	158
Debt Service	\$0	\$0	\$0	\$0
Festival Grounds	\$18	\$54	\$89	\$125
Parks & Rec	\$3	\$8	\$13	\$18
Police	\$178	\$533	\$889	\$1,244
Public Works	\$111	\$331	\$556	\$778
Soco Road Capital Fund	\$19	\$59	\$99	\$138

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Conclusion

This budget would not have been made possible without the professional guidance and expertise provided to me by our Town's Finance Director Shayne Wheeler. Her advanced understanding of budget mechanics allowed me the opportunity to concentrate on creating a budget that I hope reflects not only the values of the Mayor and Board of Aldermen but the people of Maggie Valley. As you know, the FY 20-21 proposed budget is the seventh I have had the honor of submitting to you as Town Manager. I would like to thank you for entrusting me with this great responsibility, which I consider myself deeply privileged to have.

Within the budget you will find each department's line item spreadsheets that compare this year's proposed budget to the past two budget years. Additionally you will find a "Department Summary Page" at the beginning of each department section that provides a cursory review of the department's fiscal and organizational health.

The proposed FY20-21 Budget was created to not only maintain but to enhance the level of service that the Town provides its taxpayers. To ensure this objective was met there were many sacrifices each department made to contribute to a more sustainable and resilient town. It is this type of sacrifice and selflessness that personifies our staff's continued commitment to making Maggie Valley the best place to live, work and play in Haywood County.

Sincerely,

Nathan Clark
Town Manager

General Fund Summary FY 2020-2021

Department	Budget
Administration	\$475,317
Public Works	\$674,329
Police	\$1,078,210
Festival Grounds	\$108,442
Board of Aldermen	\$136,546
Recreation	\$15,503
Debt Service	\$0
Powell Bill	\$55,296
Soco Road	\$120,000
Capital Fund	
Contingency	\$0
Expenditures	\$2,663,643
Revenues	\$2,663,643

General Fund

Department Summary

Administration:

The only new project associated with the Administration Department in this budget year is the creation of a new “file room.” Town Staff have maximized all existing fireboxes and standard file cabinets storage space. Staff needs to be provided with additional file storage space to comply record retention requirements. The proposed budget allocates \$20,000 for two fire boxes and seven standard four drawer file cabinets.

After a year delay; \$5,000 for codification of the new Unified Development Ordinance is included in the proposed budget under Professional Services.

Public Works:

There are a number new expenditures associated with Public Works in the proposed FY20-21 Budget which are directly correlated to the services the department provides

- The purchase of a new Ford F-550 Dump Truck at a cost of \$52,200 is included in the recommended budget. This truck replaces the current 2008 “brush truck.” The proposed dump truck will have a large capacity dump bed that will allow Public Works to create larger and more efficient brush/yard waste loads.
- **Non Powell Bill Street Maintenance has been increase from \$23,105 to \$46,000.** This increase will allow the Town to provide 30% matching participation in the Valley Creek Run resurfacing project at a rate of \$37,963 while allowing it to continue minor repairs on other unidentified private streets.
- **The proposed budget includes \$15,000 for the Town’s participation in the new countywide wayfinding program sponsored by Haywood County TDA.** A majority of the funds will be used as the Town’s match for sign poles; also additional funds are budgeted for in-town signage. This project was originally funded in FY18-19 but project permitting complications have delayed installation until FY20-21.
- The proposed budget includes \$10,500 for the purchase of a new “zero turn” Ferris mower.
- There is a \$10,000 increase in solid waste collection due to a \$9,000 increase in our curbside recycling and household trash collection contract (Renewal Date July 1, 2020) and a \$1,000 increase in dumping fees associated with the Town’s brush collection program.

Police

- The major new purchase within the Police Department in the proposed FY20-21 Budget is the acquisition of a new Police “K-9” Dog. In April 2020 Police K-9 “Moses” retired due to health issues- this dog will serve as his replacement. The total acquisition cost for the new Police K-9 is scheduled to be \$12,800 (Dog = \$8,000, Training = \$3,000 & Living Expenses = \$1,800)
- For the first time since FY12-13 the Town of Maggie Valley will not be purchasing a new police vehicle.

Festival

- \$15,000 for Back Yard 4th (of July) Fireworks has been provided in the proposed FY20-21 Budget.

Board of Aldermen

- The proposed budget places \$65,000 within the Board of Aldermen budget line item to promote economic development and placemaking. \$40,000 has been earmarked for the Board to pursue ideas they have expressed interest in such as economic development or community amenity development. These funds could be used as the catalyst for these undetermined projects by providing proof of concept, feasibility, engineering, design funding before full implementation or construction in FY20-21. \$25,000 has been earmarked to fund a modest façade, sign and landscape grant project for new and existing businesses
- The proposed total for Town Attorney fees for FY20-21 is \$21,600 which is the same fee charged in FY19-20; similarly Professional Service budget line item remains unchanged at \$27,000
- Included the Board of Aldermen’s budget is \$5,000 for technology purchases that would allow virtual work and virtual meetings more effective if conditions warrant.

Parks & Recreation

- The proposed budget does not include major projects for Parks & Recreation in the FY20-21 budget. Funds to maintain all parks have been included in the proposed budget.

Debt Service

- The Town of Maggie Valley has a zero debt service balance; meaning the Town is “debt free” in its General Fund.

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Powell Bill

- Town pavement resurfacing maintenance allowance is \$37,160. Funds are envisioned to be used to repair and resurface two streets within the Brannon Forest neighborhood (1) Brannon Forest Drive (Airish Lane to Brannon Forest Drive Cul-de-Sac) is a 1,200 linear feet project that will receive three shots of BST and (2) Brannon Forest Drive (Turn-a-Bout Court to Cripple Creek Drive) is a 850 linear feet project that will receive one shot of BST and 1.5" of asphalt. This project is anticipated to be let in July 2020.

Soco Road Capital Fund

- This is a newly created fund that serves as the savings account to help provide the necessary payments associated with the Soco Road Improvement Project. The Town's estimated share of the project is \$395,000. Our STPBG grant funding requires NCDOT to pay 80% of project cost while the Town is required to pay 20%. To financially prepare for this project; the Town in FY19-20 placed \$120,000 in a Capital Project Reserve Fund. The FY20-21 budget proposes another \$120,000 be placed in this reserve fund; which would represent 70% of the Town's required "match."

Contingency

- This department consists of funds that are set aside for unanticipated expenses or as a place to hold funds to be used at a later date for a specific purpose. In this year's budget it is recommended that \$0 (total amount within contingency) be directed into the Town's Contingency Fund.

Table 3: Expenditure Comparison FY19-20 and FY 20-21

Department	FY 20-21	FY 19- 20	Difference
Administration	\$475,317	\$571,232	-\$95,915
Public Works	\$674,329	\$685,013	-\$10,684
Police	\$1,078,210	\$1,116,107	-\$37,897
Festival Grounds	\$108,442	\$154,349	-\$45,907
Board of Aldermen	\$136,546	\$109,321	+\$27,225
Recreation	\$15,503	\$18,100	-\$2,597
Debt Service	\$0	\$93,983	-\$93,983
Powell Bill	\$55,296	\$94,582	-\$39,286
Soco Road	\$120,000	\$120,000	\$0
Capital Fund			
Contingency	\$0	\$0	\$0
Expenditures	\$2,663,643	\$2,962,687	\$-299,044
Revenues	\$2,663,643	\$2,962,687	\$-299,044

General Fund Summary for FY 2020 - 2021

<u>Department</u>	<u>Budget</u>
Administration	475,317
Public Works	674,329
Police	1,078,210
Festival	108,442
Board of Alderman	136,546
Recreation	15,503
Debt Service	-
Powell Bill	55,296
Soco Rd Capital Project	120,000
Contingency	-
Total	<u>2,663,643</u>
Revenues	2,663,643
	-

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-00-3093	MOTOR VEHICLE TAX	\$82,857.00	\$63,271.99	\$71,117.00	\$87,747.84	\$91,222.00	\$82,857.00	\$70,428.00	
05-00-3160	TAX REFUNDS	(\$500.00)	(\$57.71)	(\$500.00)	(\$1,622.27)	(\$6.05)	(\$500.00)	(\$500.00)	
05-00-3170	TAX LATE LIST PENATLY	\$2,500.00	\$4,117.94	\$2,500.00	\$2,576.24	\$4,128.00	\$2,500.00	\$2,500.00	
05-00-3171	ADVERTISING PENATLY	\$500.00	\$428.90	\$500.00	\$961.27	\$428.00	\$500.00	\$500.00	
05-00-3172	ADMIN COLLECTION FEE	\$0.00	\$1,243.76	\$0.00	\$3,261.81	\$1,244.00	\$0.00	\$0.00	
05-00-3180	TAX INTEREST	\$8,000.00	\$7,523.81	\$10,000.00	\$5,896.01	\$7,543.00	\$8,000.00	\$8,000.00	
05-00-3181	MOTOR VEHICLE INTEREST	\$200.00	\$166.48	\$200.00	\$404.75	\$200.00	\$200.00	\$200.00	
05-00-3219	2010 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3220	2011 AD VALOREM TAX	\$0.00	\$16.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3221	2012 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$255.03	\$0.00	\$0.00	\$0.00	
05-00-3222	2013 AD VALOREM TAX	\$0.00	\$148.09	\$0.00	\$229.79	\$0.00	\$0.00	\$0.00	
05-00-3223	2014 AD VALOREM TAX	\$0.00	\$30.32	\$0.00	\$258.56	\$0.00	\$0.00	\$0.00	
05-00-3224	2015 AD VALOREM TAX	\$0.00	\$3,320.85	\$1,000.00	\$462.30	\$0.00	\$0.00	\$0.00	
05-00-3225	2016 AD VALOREM TAX	\$0.00	\$150.07	\$2,000.00	\$1,439.75	\$0.00	\$0.00	\$0.00	
05-00-3226	2017 AD VALOREM TAX	\$0.00	\$438.87	\$25,000.00	\$22,062.33	\$0.00	\$0.00	\$0.00	
05-00-3227	2018 AD VALOREM TAX	\$15,000.00	\$48,589.25	\$1,581,130.00	\$1,589,103.39	\$0.00	\$0.00	\$0.00	
05-00-3228	2019 AD VALOREM TAX	\$1,632,110.00	\$1,585,228.43	\$0.00	\$0.00	\$1,585,678.00	\$50,000.00	\$50,000.00	
	2020 AD VALOREM TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,545,575.00	\$1,596,528.00	
05-00-3231	1% LOCAL SALES TAX	\$166,729.00	\$103,352.20	\$156,919.00	\$164,682.34	\$150,298.00	\$120,238.00	\$120,238.00	
05-00-3232	1/2% LOCAL SALES TAX(40)	\$90,364.00	\$55,080.52	\$83,438.00	\$86,408.10	\$91,110.00	\$89,015.00	\$89,015.00	
05-00-3233	1/2% LOCAL SALES TAX (42)	\$83,365.00	\$51,527.80	\$78,459.00	\$77,151.06	\$75,149.00	\$60,119.00	\$60,119.00	
05-00-3235	1/2% LOCAL SALES TAX (44)	\$0.00	\$528.79	\$0.00	\$824.41	\$600.00	\$0.00	\$0.00	
05-00-3236	CITY HOLD HARMLESS	\$83,618.00	\$52,170.49	\$76,405.00	\$83,662.59	\$84,184.00	\$87,893.00	\$87,893.00	
05-00-3262	MOTOR VEHICLE FEE	\$7,290.00	\$6,070.00	\$7,875.00	\$7,625.00	\$7,625.00	\$7,625.00	\$6,481.00	
05-00-3270	1 % TDA FUNDING	\$45,000.00	\$20,000.00	\$35,000.00	\$41,030.56	\$45,000.00	\$8,000.00	\$8,000.00	
05-00-3271	BEER & WINE LIC TAX-CUR	\$700.00	\$105.00	\$630.00	\$675.00	\$675.00	\$675.00	\$675.00	
05-00-3281	INT ON DELINQUENT LIC	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	
05-00-3291	LOCAL VIDEO PROGRAMMING	\$42,973.00	\$20,471.58	\$41,475.00	\$43,147.69	\$43,579.00	\$42,838.00	\$42,838.00	
05-00-3322	BEER & WINE TAX DISTRIB	\$6,172.00	\$0.00	\$5,542.00	\$6,131.25	\$6,131.00	\$6,131.00	\$6,131.00	
05-00-3323	COURT OFFICER FBES	\$500.00	\$493.20	\$500.00	\$882.93	\$493.00	\$500.00	\$500.00	
05-00-3324	UTILITY FRANCHISE ELECTRIC	\$147,551.00	\$68,239.62	\$130,000.00	\$147,420.72	\$148,894.00	\$148,894.00	\$148,894.00	
05-00-3325	SOLID WASTE DISPOSAL TAX	\$1,063.00	\$9,522.49	\$893.00	\$988.23	\$956.00	\$998.00	\$998.00	
05-00-3326	UTILITY FRANCHISE Telecomm	\$22,095.00	\$5,265.15	\$23,276.00	\$22,106.57	\$21,845.00	\$19,661.00	\$19,661.00	
05-00-3332	DUE FROM CAPITAL PROJECT FUND	\$0.00	\$8,500.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3344	SIGN PERMITS	\$300.00	\$0.00	\$300.00	\$557.00	\$0.00	\$300.00	\$300.00	
05-00-3345	ZONING PERMITS	\$14,500.00	\$21,864.00	\$14,000.00	\$18,575.00	\$22,000.00	\$7,000.00	\$7,000.00	
05-00-3346	Plan Review Commercial	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3347	Plan Review Residential	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3426	SAFETY EQUIPMENT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3427	NCLM - SAFETY GRANT	\$0.00	\$0.00	\$2,285.00	\$2,285.00	\$5,000.00	\$0.00	\$0.00	
05-00-3434	CRIME CONTROL GRANT	\$0.00	\$0.00	\$22,293.00	\$22,222.22	\$0.00	\$0.00	\$0.00	
05-00-3436	UNAUTHORIZED SUBSTANCE TAX - POLICE DRUG	\$3,471.00	\$4,610.82	\$4,793.00	\$7,237.95	\$0.00	\$0.00	\$0.00	
05-00-3439	EQUITABLE SHARING DISTRIBUTION (DEA FUNDS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3451	POWELL BILL STREET AID	\$34,000.00	\$0.00	\$37,808.00	\$38,409.53	\$38,654.00	\$38,438.00	\$38,438.00	
05-00-3815	OVERNIGHT CAMPING	\$5,100.00	\$2,800.00	\$4,600.00	\$4,765.00	\$2,800.00	\$0.00	\$0.00	
05-00-3817	COMMUNITY CTR RENTALS	\$4,000.00	\$2,060.00	\$3,200.00	\$4,330.00	\$2,060.00	\$3,000.00	\$0.00	
05-00-3818	FESTIVAL GROUND RENT	\$24,500.00	\$12,000.00	\$27,000.00	\$22,000.00	\$12,000.00	\$0.00	\$19,000.00	
05-00-3819	LABOR/GROUNDS REIMBURSEMENT FROM PROMOTERS	\$7,300.00	\$1,920.40	\$7,300.00	\$3,390.00	\$1,920.00	\$0.00	\$2,000.00	
05-00-3820	VOLUNTEER OFF DUTY REIMBURSEMENT	\$20,000.00	\$10,972.50	\$20,000.00	\$16,738.75	\$10,972.00	\$20,000.00	\$20,000.00	
05-00-3831	INVESTMENT EARNINGS	\$20,000.00	\$36,843.33	\$34,335.00	\$54,054.16	\$43,000.00	\$10,000.00	\$10,000.00	
05-00-3832	INVESTMENT EARN. Powell Bill	\$1,800.00	\$1,500.00	\$1,800.00	\$3,336.76	\$1,800.00	\$900.00	\$900.00	
05-00-3833	SPECIAL ASSESSMENT	\$10,240.00	\$7,846.13	\$12,264.00	\$16,264.16	\$7,846.00	\$0.00	\$0.00	
05-00-3835	SALE OF ASSETS	\$37,551.00	\$20,000.00	\$26,964.00	\$34,327.98	\$20,000.00	\$0.00	\$15,000.00	
05-00-3836	80% ABC DISTRIBUTION	\$0.00	\$4,200.00	\$5,000.00	\$11,664.00	\$4,200.00	\$0.00	\$0.00	
05-00-3837	10% ABC DIST LAW ENFORC	\$9,000.00	\$10,200.00	\$9,000.00	\$10,458.00	\$10,200.00	\$9,000.00	\$9,000.00	
05-00-3838	10% ABC DISTR REHAB	\$0.00	\$2,100.00	\$520.00	\$1,458.00	\$2,100.00	\$0.00	\$0.00	
05-00-3839	MISCELLANEOUS REVENUE	\$0.00	\$108,126.69	\$0.00	\$2,712.60	\$108,108.00	\$0.00	\$0.00	
05-00-3840	CONTRIBUTIONS/DONATIONS	\$0.00	\$250.00	\$0.00	\$100.00	\$250.00	\$0.00	\$0.00	
05-00-3841	FIRING RANGE RESTRICTED	\$0.00	\$0.00	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00	
05-00-3850	SOLID WASTE COLLECTION FEE	\$81,615.00	\$55,186.30	\$79,515.00	\$83,961.61	\$81,072.00	\$114,912.00	\$82,080.00	
05-00-3885	INSURANCE SETTLEMENT	\$0.00	\$2,221.10	\$0.00	\$161.89	\$2,264.00	\$0.00	\$0.00	
05-00-3920	PROCEEDS OF LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-00-3991	APPROPRIATED FUND BAL.	\$190,436.00	\$0.00	\$25,100.00	\$0.00	\$0.00	\$0.00	\$123,968.00	
05-00-3992	POWELL BILL RESERVE	\$56,787.00	\$0.00	\$16,689.00	\$0.00	\$0.00	\$0.00	\$16,858.00	
05-00-3993	RESERVE - ENCUMBRANCE	\$0.00	\$0.00	\$34,253.00	\$0.00	\$0.00	\$0.00	\$0.00	
Revenues		\$2,960,687.00	\$2,420,646.41	\$2,723,378.00	\$2,754,812.87	\$2,743,221.95	\$2,485,269.00	\$2,663,643.00	\$0.00

ADMINISTRATION

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-40-4121	SALARY & WAGES	\$249,719.00	\$189,937.95	\$236,475.00	\$237,311.13	\$252,353.00	\$262,148.00	\$249,719.00	
05-40-4122	SALARY & WAGES OVERTIME	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	
05-40-4124	LONGEVITY	\$1,850.00	\$1,850.00	\$1,850.00	\$1,850.00	\$1,850.00	\$2,150.00	\$2,150.00	
05-40-4126	PART-TIME PAY	\$1,344.00	\$0.00	\$1,344.00	\$0.00	\$560.00	\$1,344.00	\$1,344.00	
05-40-4128	NC ESC	\$0.00	\$90.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-40-4134	401 K (NON LEO)	\$7,500.00	\$4,531.99	\$7,182.00	\$5,654.99	\$7,571.00	\$7,869.00	\$7,645.00	
05-40-4181	SOCIAL SECURITY	\$19,360.00	\$14,405.14	\$18,557.00	\$17,920.27	\$19,490.00	\$20,334.00	\$19,761.00	
05-40-4182	RETIREMENT LGERS	\$22,530.00	\$17,230.57	\$18,715.00	\$18,376.09	\$22,752.00	\$26,842.00	\$26,218.00	
05-40-4183	MEDICAL INSURANCE	\$35,800.00	\$29,539.35	\$34,583.00	\$34,972.61	\$35,727.00	40,446.00	40,446.00	
05-40-4189	EMP. WELLNESS PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-40-4190	PROFESSIONAL SERVICES	\$29,500.00	\$11,423.13	\$26,313.00	\$17,508.06	\$18,000.00	\$24,500.00	\$24,500.00	
05-40-4230	MAPS	\$500.00	\$0.00	\$500.00	\$18.73	\$0.00	\$500.00	\$500.00	
05-40-4251	VEHICLE FUELS & LUBE	\$1,700.00	\$934.82	\$1,700.00	\$1,615.57	\$1,450.00	\$1,700.00	\$1,700.00	
05-40-4252	VEHICLE TIRÉS & TUBES	\$500.00	\$519.74	\$0.00	\$0.00	\$520.00	\$600.00	\$600.00	
05-40-4259	OTHER VEHICLE SUPPLIES	\$200.00	\$59.60	\$200.00	\$101.34	\$100.00	\$200.00	\$100.00	
05-40-4260	OFFICE SUPPLIES	\$2,250.00	\$1,424.22	\$2,250.00	\$1,649.39	\$2,000.00	\$2,250.00	\$2,250.00	
05-40-4291	DATA PROCESSING SUPPLIES	\$2,500.00	\$433.25	\$1,727.00	\$863.82	\$1,000.00	\$2,500.00	\$1,750.00	
05-40-4299	MISCELLANEOUS SUPPLIES	\$300.00	\$34.55	\$300.00	\$73.62	\$100.00	\$300.00	\$300.00	
05-40-4312	TRAVEL & TRANSPORTATION	\$2,000.00	\$1,672.53	\$2,000.00	\$3,619.04	\$2,539.00	\$2,000.00	\$2,000.00	
05-40-4313	CAREER PATH	\$0.00	\$0.00	\$2,656.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-40-4322	TELEPHONE & POSTAGE	\$3,000.00	\$3,747.49	\$4,000.00	\$2,689.63	\$5,320.00	\$5,500.00	\$5,500.00	
05-40-4323	INTERNET	\$720.00	\$429.92	\$660.00	\$599.88	\$660.00	\$720.00	\$720.00	
05-40-4324	RECORDING FEES	\$250.00	\$98.00	\$250.00	\$389.33	\$100.00	\$250.00	\$250.00	
05-40-4340	PRINTING & BINDING	\$4,500.00	\$3,663.15	\$4,006.00	\$4,005.73	\$3,664.00	\$4,500.00	\$4,500.00	
05-40-4351	M & R BUILDING	\$2,500.00	\$0.00	\$12,000.00	\$45.00	\$0.00	\$2,500.00	\$2,500.00	
05-40-4353	M & R VEHICLE	\$500.00	\$93.15	\$500.00	\$107.43	\$150.00	\$500.00	\$500.00	
05-40-4358	Small Equipment Non Capitalize	\$3,000.00	\$5,279.99	\$4,048.00	\$5,253.90	\$5,280.00	\$4,000.00	\$4,000.00	
05-40-4370	ADVERTISING	\$3,000.00	\$344.00	\$3,000.00	\$1,739.02	\$1,700.00	\$3,000.00	\$3,000.00	
05-40-4381	DATA PROC PROGRAMMING	\$12,000.00	\$9,184.50	\$11,773.00	\$11,802.95	\$11,630.00	\$12,000.00	\$12,000.00	
05-40-4395	TRAINING-EMPLOYEE	\$9,500.00	\$4,261.61	\$7,000.00	\$7,219.58	\$4,262.00	\$7,000.00	\$7,000.00	
05-40-4440	CONTRACT SERVICES MAINT	\$7,000.00	\$12,605.85	\$16,767.00	\$11,712.51	\$12,000.00	\$16,000.00	\$16,200.00	
05-40-4442	COPIER LEASE	\$975.00	\$726.23	\$975.00	\$883.35	\$975.00	\$614.00	\$614.00	
05-40-4450	WORK COMP/PROPERTY/LIAB	\$4,000.00	\$3,730.97	\$4,000.00	\$3,958.97	\$3,731.00	\$4,200.00	\$3,550.00	
05-40-4491	DUES & SUBSCRIPTIONS	\$6,300.00	\$6,892.61	\$6,000.00	\$6,309.63	\$7,450.00	\$7,600.00	\$7,600.00	
05-40-4492	PLANNING/ZONING BOARD TRAINING	\$300.00	\$388.92	\$300.00	\$180.00	\$389.00	\$400.00	\$400.00	
05-40-4494	CITIZEN ACADEMY	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00	
05-40-4499	MISCELLANEOUS EXPENSE	\$750.00	\$456.81	\$750.00	\$223.30	\$550.00	\$750.00	\$750.00	
05-40-4542	Capital Outlay- Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-40-4550	CAPITAL OUTLAY-EQUIP	\$11,070.00	\$0.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-40-4580	CAPITAL OUTLAY-BUILD IMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
05-40-4692	Banking Fees	\$1,000.00	\$436.25	\$4,000.00	\$828.31	\$750.00	\$1,000.00	\$1,000.00	
05-40-4693	ELECTION CONTRACT	\$7,800.00	\$6,018.55	\$0.00	\$0.00	\$6,019.00	\$0.00	\$0.00	
05-40-4694	MV TAX COLLECTION FEE HAY	\$3,000.00	\$1,983.75	\$3,000.00	\$3,394.17	\$4,000.00	\$4,000.00	\$4,000.00	
05-40-4813	CAPITAL OUTLAY VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-40-4853	CAPITAL OUTLAY SOFTWARE	\$112,264.00	\$78,053.86	\$0.00	\$0.00	\$112,264.00	\$0.00	\$0.00	
	Total Administration	\$571,232.00	\$412,482.80	\$443,531.00	\$402,877.35	\$546,906.00	\$490,617.00	\$475,317.00	\$0.00

PUBLIC WORKS

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-42-4121	SALARY & WAGES	\$136,694.00	\$102,133.10	\$128,134.00	\$111,531.14	\$135,984.00	\$176,022.00	\$136,096.00	
05-42-4122	SALARY & WAGES OVERTIME	\$2,000.00	\$156.24	\$3,532.00	\$3,531.72	\$250.00	\$2,000.00	\$2,000.00	
05-42-4124	LONGEVITY	\$1,175.00	\$975.00	\$1,175.00	\$950.00	\$975.00	\$1,375.00	\$1,375.00	
05-42-4126	PART-TIME PAY	\$2,640.00	\$0.00	\$2,640.00	\$2,007.50	\$0.00	\$2,640.00	\$2,640.00	
05-42-4128	NC ESC	\$0.00	\$0.00	\$2,568.00	\$2,567.73	\$0.00	\$0.00	\$0.00	
05-42-4134	401 K (NON LEO)	\$4,197.00	\$1,766.62	\$4,039.00	\$2,285.79	\$4,087.00	\$5,382.00	\$4,185.00	
05-42-4181	SOCIAL SECURITY	\$10,902.00	\$7,571.44	\$10,500.00	\$8,499.89	\$10,497.00	\$13,926.00	\$10,872.00	
05-42-4182	RETIREMENT LGERS	\$12,519.00	\$9,284.57	\$10,439.00	\$8,699.07	\$12,281.00	\$18,209.00	\$14,157.00	
05-42-4183	MEDICAL INSURANCE	\$35,751.00	\$29,407.90	\$32,551.00	\$29,225.47	\$35,258.00	\$52,569.00	\$44,005.00	
05-42-4200	SAFETY SUPPLIES	\$1,000.00	\$0.00	\$5,570.00	\$6,799.60	\$1,000.00	\$1,000.00	\$1,000.00	
05-42-4211	JANITORIAL SUPPLIES	\$2,000.00	\$1,368.19	\$2,000.00	\$1,420.38	\$2,000.00	\$2,000.00	\$1,500.00	
05-42-4212	UNIFORMS & ACCESSORIES	\$3,600.00	\$2,828.71	\$2,775.00	\$4,452.11	\$4,500.00	\$3,600.00	\$4,500.00	
05-42-4240	CONST M & R SUPPLIES all properties except PD	\$2,500.00	\$10.05	\$2,500.00	\$1,236.82	\$1,000.00	\$2,500.00	\$1,500.00	
05-42-4241	STREET MAINTENANCE	\$23,105.00	\$27,075.46	\$12,000.00	\$3,955.36	\$30,000.00	\$46,000.00	\$46,000.00	
05-42-4242	GROUNDS MAINTENANCE	\$3,000.00	\$747.00	\$3,000.00	\$966.56	\$3,000.00	\$3,000.00	\$3,000.00	
05-42-4251	VEHICLE FUELS & LUBE	\$8,500.00	\$4,108.93	\$8,500.00	\$9,045.82	\$7,000.00	\$8,500.00	\$8,500.00	
05-42-4252	VEHICLE TIRES & TUBES	\$2,000.00	\$144.00	\$2,000.00	\$1,485.53	\$2,000.00	\$2,000.00	\$2,000.00	
05-42-4259	OTHER VEHICLE SUPPLIES	\$1,500.00	\$378.64	\$1,000.00	\$1,230.40	\$1,500.00	\$1,500.00	\$1,500.00	
05-42-4260	OFFICE SUPPLIES	\$300.00	\$122.01	\$300.00	\$102.13	\$300.00	\$300.00	\$300.00	
05-42-4280	HEAT & UTILITY SUPPLIES	\$4,000.00	\$2,112.71	\$4,000.00	\$4,441.35	\$2,500.00	\$4,000.00	\$4,000.00	
05-42-4299	MISCELLANEOUS SUPPLIES	\$4,500.00	\$999.88	\$4,500.00	\$2,676.51	\$2,000.00	\$4,500.00	\$2,100.00	
05-42-4312	TRAVEL & TRANSPORTATION	\$500.00	\$0.00	\$500.00	\$106.49	\$0.00	\$500.00	\$0.00	
05-42-4313	CAREER PATH	\$0.00	\$0.00	\$731.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-42-4322	Telephone & Postage	\$1,600.00	\$449.26	\$1,600.00	\$1,228.55	\$1,700.00	\$1,600.00	\$1,700.00	
05-42-4323	INTERNET	\$1,140.00	\$784.00	\$1,140.00	\$1,093.49	\$1,191.00	\$1,140.00	\$1,250.00	
05-42-4325	BOTTLE WATER	\$150.00	\$0.00	\$150.00	\$140.03	\$150.00	\$150.00	\$150.00	
05-42-4326	DUMPING/LANDFILL FEES	\$9,000.00	\$4,460.00	\$9,000.00	\$8,580.00	\$9,000.00	\$10,000.00	\$10,000.00	
05-42-4330	UTILITIES	\$25,000.00	\$13,377.73	\$25,000.00	\$17,090.02	\$21,000.00	\$25,000.00	\$22,000.00	
05-42-4331	STREET LIGHTS	\$60,000.00	\$42,771.40	\$64,550.00	\$61,250.22	\$58,000.00	\$60,000.00	\$60,000.00	
05-42-4341	RENTAL STORAGE UNITS	\$2,200.00	\$1,792.80	\$2,200.00	\$2,123.64	\$2,200.00	\$2,200.00	\$2,200.00	
05-42-4351	M & R BUILDING	\$11,000.00	\$4,745.26	\$11,000.00	\$4,607.00	\$7,000.00	\$11,000.00	\$7,000.00	
05-42-4352	M & R EQUIPMENT	\$8,500.00	\$4,365.56	\$15,243.00	\$15,242.57	\$8,500.00	\$8,500.00	\$8,500.00	
05-42-4353	M & R VEHICLE	\$2,000.00	\$1,425.79	\$3,369.00	\$3,376.59	\$2,000.00	\$2,000.00	\$2,000.00	
05-42-4354	BEAUTIFICIAN PROGRAM	\$4,000.00	\$0.00	\$6,000.00	\$188.86	\$4,000.00	\$4,000.00	\$4,000.00	
05-42-4355	M & R Sidewalks	\$4,000.00	\$3,104.28	\$4,000.00	\$4,147.50	\$4,000.00	\$4,000.00	\$4,000.00	
05-42-4356	M & R Landscape	\$4,000.00	\$1,658.13	\$4,000.00	\$3,644.49	\$4,000.00	\$4,000.00	\$2,000.00	
05-42-4357	FLEET MANAGMENT	\$2,000.00	(\$1,761.39)	\$2,000.00	\$651.01	\$2,000.00	\$2,000.00	\$2,000.00	
05-42-4358	Small Equipment - Non Capitali	\$3,000.00	\$1,934.83	\$3,000.00	\$2,615.00	\$3,000.00	\$3,000.00	\$3,000.00	
05-42-4359	SNOW & ICE REMOVAL	\$1,000.00	\$0.00	\$2,048.00	\$2,047.21	\$0.00	\$1,000.00	\$1,000.00	
05-42-4381	DATA PROGRAMING	\$3,855.00	\$3,212.50	\$3,855.00	\$3,855.00	\$3,855.00	\$3,855.00	\$3,855.00	
05-42-4395	TRAINING EMPLOYEE	\$400.00	\$0.00	\$400.00	\$326.98	\$0.00	\$400.00	\$400.00	
05-42-4398	PEST CONTROL	\$450.00	\$455.48	\$450.00	\$412.87	\$456.00	\$450.00	\$450.00	
05-42-4399	GARBAGE COLLECTION	\$128,000.00	\$90,476.32	\$134,802.00	\$117,599.18	\$121,000.00	\$137,000.00	\$137,000.00	
05-42-4440	CONTRACT SERVICE MAINT.	\$20,000.00	\$3,993.65	\$2,488.00	\$3,363.16	\$7,000.00	\$20,000.00	\$9,080.00	
05-42-4442	COPIER LEASE	\$890.00	\$654.09	\$865.00	\$883.36	\$890.00	\$614.00	\$614.00	
05-42-4450	WORK COMP/PROPERTY/LIAB	\$16,545.00	\$16,729.16	\$13,973.00	\$14,016.77	\$16,730.00	\$17,567.00	\$16,100.00	
05-42-4492	BAD DEBT EXPENSE - GARBAGE	\$0.00	\$0.00	\$0.00	\$201.00	\$0.00	\$0.00	\$0.00	
05-42-4499	MISCELLANEOUS EXPENSE	\$1,000.00	\$826.49	\$1,000.00	\$1,026.95	\$1,000.00	\$1,000.00	\$1,000.00	
05-42-4511	CAPITAL OUTLAY STREETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-42-4550	CAPITAL OUTLAY-EQUIP	\$48,500.00	\$48,311.50	\$0.00	\$0.00	\$72,519.00	\$31,675.00	\$10,500.00	
05-42-4570	DIRECTIONAL SIGNS	\$15,500.00	\$131.71	\$8,500.00	\$0.00	\$200.00	\$15,500.00	\$15,500.00	
05-42-4580	CAPITAL OUTLAY-BLDG IMP	\$0.00	\$0.00	\$36,000.00	\$33,724.14	\$0.00	\$30,500.00	\$0.00	
05-42-4593	CAPITAL OUTLAY-LANDSCAPE	\$0.00	\$0.00	\$15,000.00	\$13,997.93	\$0.00	\$0.00	\$0.00	
05-42-4610	SOLID WASTE COLLECTION FEE	\$2,600.00	\$1,294.50	\$2,600.00	\$2,552.25	\$2,600.00	\$2,600.00	\$2,600.00	
05-42-4613	CAPITAL OUTLAY WINTER WOODS LIGHTING	\$0.00	\$0.00	\$0.00	\$0.00	\$34,742.00	\$34,742.00	\$0.00	
05-42-4614	SEASONAL DECORATIONS	\$7,000.00	\$2,458.99	\$3,000.00	\$2,900.86	\$2,460.00	\$7,000.00	\$3,000.00	
05-42-4615	WINTER WOODS LIGHTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-42-4813	CAPITAL OUTLAY-VEHICLE	\$39,300.00	\$33,604.39	\$26,393.00	\$26,397.36	\$33,605.00	\$52,200.00	\$52,200.00	
	Total Public Works	\$685,013.00	\$472,446.88	\$648,580.00	\$556,501.36	\$680,930.00	\$846,216.00	\$674,329.00	\$0.00

PUBLIC SAFETY

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-43-4121	SALARY & WAGES	\$492,914.00	\$356,377.64	\$473,159.00	\$448,621.16	\$470,107.00	\$511,260.00	\$499,952.00	
05-43-4122	SALARY & WAGES OVERTIME	\$18,500.00	\$12,709.74	\$16,500.00	\$15,823.49	\$14,710.00	\$26,000.00	\$26,000.00	
05-43-4123	VOLUNTEER OFF DUTY & CONTRACT	\$20,000.00	\$4,998.49	\$20,000.00	\$6,306.61	\$4,999.00	\$20,000.00	\$20,000.00	
05-43-4124	LONGEVITY	\$3,650.00	\$3,325.00	\$3,650.00	\$3,100.00	\$3,325.00	\$3,150.00	\$3,150.00	
05-43-4125	ABC Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-43-4126	SALARY & WAGES TEMP & PT	\$12,500.00	\$3,549.00	\$12,500.00	\$10,713.50	\$12,500.00	\$12,500.00	\$12,500.00	
05-43-4127	SEPERTAION ALLOWANCE	\$30,430.00	\$23,407.20	\$30,430.00	\$30,429.36	\$30,430.00	\$43,516.00	\$43,516.00	
05-43-4128	NC ESC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-43-4133	SUP RET PLAN 401K	\$25,842.00	\$16,752.00	\$23,620.00	\$20,935.88	\$24,491.00	\$27,192.00	\$25,293.00	
05-43-4134	401K (NON LEO)	\$1,238.00	\$939.49	\$1,208.00	\$467.83	\$1,238.00	\$1,274.00	\$1,237.00	
05-43-4181	SOCIAL SECURITY	\$44,364.00	\$30,241.28	\$42,773.00	\$38,713.61	\$41,010.00	\$47,428.00	\$46,378.00	
05-43-4182	RETIREMENT LGERS	\$52,020.00	\$35,811.45	\$43,817.00	\$38,739.90	\$47,835.00	\$61,151.00	\$59,436.00	
05-43-4183	MEDICAL INSURANCE	\$126,361.00	\$92,052.64	\$111,669.00	\$109,539.31	\$110,408.00	\$132,244.00	\$135,621.00	
05-43-4190	PROFESSIONAL SERVICES	\$8,700.00	\$10,839.50	\$9,200.00	\$8,500.36	\$13,640.00	\$14,815.00	\$10,000.00	
05-43-4200	SAFETY SUPPLIES	\$1,200.00	\$520.93	\$1,900.00	\$1,779.64	\$921.00	\$2,300.00	\$2,300.00	
05-43-4201	CRIME COMMISSION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-43-4211	JANITORIAL SUPPLIES	\$1,150.00	\$975.38	\$1,150.00	\$882.34	\$1,036.00	\$1,150.00	\$1,000.00	
05-43-4212	UNIFORMS & ACCESSORIES	\$15,471.00	\$10,452.64	\$9,000.00	\$8,702.70	\$12,756.00	\$13,550.00	\$13,550.00	
05-43-4250	INVESTIGATIVE FUNDS	\$1,600.00	\$1,121.19	\$1,600.00	\$1,389.75	\$1,322.00	\$1,600.00	\$1,200.00	
05-43-4251	VEHICLE FUELS & LUBE	\$24,000.00	\$16,280.53	\$25,400.00	\$25,345.44	\$21,351.00	\$28,000.00	\$22,600.00	
05-43-4252	VEHICLE TUBES & TIRES	\$3,000.00	\$2,530.98	\$3,000.00	\$2,872.86	\$2,531.00	\$3,000.00	\$3,000.00	
05-43-4259	OTHER VEHICLE SUPPLIES	\$1,800.00	\$1,250.80	\$1,800.00	\$2,346.01	\$1,713.00	\$1,800.00	\$1,800.00	
05-43-4260	OFFICE SUPPLIES	\$1,500.00	\$865.32	\$1,500.00	\$1,597.09	\$1,366.00	\$1,500.00	\$1,500.00	
05-43-4291	DATA PROCESSING SUPPLIES	\$750.00	\$128.39	\$750.00	\$610.74	\$530.00	\$750.00	\$500.00	
05-43-4297	DARE Program	\$2,200.00	\$223.01	\$2,200.00	\$2,046.81	\$224.00	\$2,200.00	\$2,200.00	
05-43-4298	KARE CONTRIBUTION	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
05-43-4299	MISCELLANEOUS SUPPLIES	\$500.00	\$57.73	\$500.00	\$453.50	\$358.00	\$500.00	\$500.00	
05-43-4312	TRAVEL & TRANSPORTATION	\$2,000.00	\$1,396.01	\$2,500.00	\$2,047.71	\$1,397.00	\$2,100.00	\$1,000.00	
05-43-4313	CAREER PATH	\$1,918.00	\$0.00	\$2,873.00	\$2,790.84	\$1,900.00	\$5,275.00	\$1,119.00	
05-43-4322	TELEPHONE & POSTAGE	\$5,000.00	\$4,000.39	\$5,000.00	\$4,043.26	\$5,707.00	\$7,000.00	\$7,000.00	
05-43-4323	INTERNET	\$1,320.00	\$783.98	\$1,320.00	\$1,093.48	\$1,182.00	\$1,300.00	\$1,300.00	
05-43-4330	UTILITIES	\$6,500.00	\$4,603.02	\$8,200.00	\$5,558.89	\$6,022.00	\$6,500.00	\$6,250.00	
05-43-4340	PRINTING & BINDING	\$400.00	\$0.00	\$400.00	\$369.58	\$300.00	\$400.00	\$400.00	
05-43-4351	M & R GROUNDS	\$4,920.00	\$2,668.53	\$8,200.00	\$4,718.84	\$4,169.00	\$5,320.00	\$4,800.00	
05-43-4352	M & R EQUIPMENT	\$2,600.00	\$296.64	\$2,600.00	\$2,263.35	\$2,018.00	\$2,600.00	\$2,600.00	
05-43-4353	M & R VEHICLE	\$7,000.00	\$5,433.41	\$7,975.00	\$7,755.46	\$7,016.00	\$7,000.00	\$7,000.00	
05-43-4354	FIRING RANGE	\$1,000.00	\$501.06	\$1,000.00	\$933.72	\$902.00	\$1,000.00	\$800.00	
05-43-4355	AMMUNITION	\$6,800.00	\$4,926.63	\$6,800.00	\$6,524.26	\$6,427.00	\$6,800.00	\$6,800.00	
05-43-4356	SMALL EQUIPMENT & EVIDENCE SUPPLIES	\$2,800.00	\$1,682.75	\$2,800.00	\$2,616.38	\$2,383.00	\$2,800.00	\$2,800.00	
05-43-4357	OTHER MAINTENANCE SUPPLIES	\$800.00	\$431.70	\$1,500.00	\$1,301.38	\$732.00	\$1,000.00	\$800.00	
05-43-4358	SMALL EQUIPMENT NON CAPITAL	\$19,520.00	\$17,524.47	\$22,593.00	\$20,352.14	\$18,525.00	\$5,050.00	\$0.00	
05-43-4359	K-9 OFFICER	\$1,800.00	\$1,864.35	\$1,800.00	\$1,361.59	\$1,865.00	\$12,800.00	\$12,800.00	
05-43-4381	DATA PROGRAMING	\$22,131.00	\$18,442.50	\$22,131.00	\$22,131.00	\$22,132.00	\$22,132.00	\$22,132.00	
05-43-4395	TRAINING-EMPLOYEE	\$3,000.00	\$2,790.56	\$3,000.00	\$1,430.64	\$2,791.00	\$1,250.00	\$800.00	
05-43-4398	PEST CONTROL	\$360.00	\$414.80	\$360.00	\$235.00	\$415.00	\$360.00	\$415.00	
05-43-4399	GARBAGE PICKUP	\$500.00	\$356.40	\$500.00	\$392.05	\$428.00	\$428.00	\$428.00	
05-43-4439	CELL PHONE REIMBURSEMENT	\$2,100.00	\$175.00	\$1,500.00	\$250.00	\$975.00	\$2,100.00	\$2,100.00	
05-43-4440	CONTRACT SERVICES MAINT	\$28,600.00	\$16,302.08	\$11,400.00	\$11,403.65	\$19,000.00	\$21,634.00	\$21,634.00	
05-43-4442	COPIER LEASE	\$2,451.00	\$1,862.35	\$2,451.00	\$2,470.24	\$2,451.00	\$2,094.00	\$2,094.00	
05-43-4450	WORK COMP/PROPERTY/LIAB	\$30,000.00	\$30,162.61	\$30,000.00	\$30,117.95	\$30,163.00	\$31,671.00	\$24,000.00	
05-43-4491	DUES & SUBSCRIPTIONS	\$2,085.00	\$1,901.00	\$2,135.00	\$1,981.00	\$2,201.00	\$1,820.00	\$1,820.00	
05-43-4499	MISCELLANEOUS	\$1,000.00	\$343.26	\$5,300.00	\$5,633.14	\$645.00	\$1,000.00	\$1,000.00	
05-43-4520	COMPUTER & EQUIPMENT	\$3,000.00	\$2,749.95	\$25,793.00	\$25,783.52	\$2,750.00	\$4,585.00	\$4,585.00	
05-43-4540	CAPITAL OUTLAY-VEHICLES	\$58,312.00	\$50,232.46	\$56,850.00	\$56,086.00	\$50,233.00	\$32,960.00	\$0.00	
05-43-4542	CAPITAL OUTLAY LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-43-4550	CAPITAL OUTLAY-EQUIP	\$0.00	\$0.00	\$3,750.00	\$1,206.00	\$0.00	\$0.00	\$0.00	
05-43-4693	DCI Terminal/Services	\$8,000.00	\$6,270.66	\$8,000.00	\$7,673.05	\$7,684.00	\$8,000.00	\$8,000.00	
05-43-5260	ABC EDUCATION/REHAB/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Public Safety	\$1,116,107.00	\$804,026.90	\$1,086,557.00	\$1,010,942.01	\$1,021,714.00	\$1,154,359.00	\$1,078,210.00	\$0.00

FESTIVAL GROUNDS

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-45-4121	SALARY & WAGES	\$35,087.00	\$24,280.99	\$33,589.00	\$31,809.49	\$31,814.00	\$35,528.00	\$35,528.00	
05-45-4122	SALARY & WAGES OT	\$5,000.00	\$581.04	\$4,500.00	\$612.56	\$2,500.00	\$5,000.00	\$5,000.00	
05-45-4123	ONCALL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-45-4124	LONGEVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-45-4133	401K LAW	\$250.00	\$23.97	\$225.00	\$73.54	\$125.00	\$225.00	\$250.00	
05-45-4134	401K NON LEO	\$1,403.00	\$686.48	\$873.00	\$899.42	\$955.00	\$1,166.00	\$1,403.00	
05-45-4181	SOCIAL SECURITY	\$3,068.00	\$1,910.20	\$2,570.00	\$2,532.87	\$2,626.00	\$3,063.00	\$3,068.00	
05-45-4182	RETIREMENT LGERS	\$3,663.00	\$2,164.80	\$2,637.00	\$2,456.72	\$3,100.00	\$4,129.00	\$4,089.00	
05-45-4183	MEDICAL INSURANCE	\$8,762.00	\$7,125.40	\$8,734.00	\$8,535.78	\$8,552.00	\$8,769.00	\$8,769.00	
05-45-4190	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-45-4191	LICENSE	\$1,250.00	\$1,187.00	\$1,250.00	\$1,219.00	\$1,219.00	\$1,250.00	\$1,250.00	
05-45-4211	JANITORIAL SUPPLIES	\$3,000.00	\$2,407.88	\$3,000.00	\$2,942.45	\$3,000.00	\$3,000.00	\$1,500.00	
05-45-4212	UNIFORMS & ACCESSORIES	\$0.00	\$0.00	\$0.00	\$269.00	\$0.00	\$0.00	\$0.00	
05-45-4260	OFFICE SUPPLIES	\$250.00	\$59.28	\$250.00	\$58.31	\$250.00	\$250.00	\$250.00	
05-45-4291	DATA PROCESSING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-45-4299	MISCELLANEOUS SUPPLIES	\$350.00	\$0.00	\$350.00	(\$223.02)	\$0.00	\$350.00	\$350.00	
05-45-4322	TELEPHONE & POSTAGE	\$1,000.00	\$309.86	\$1,000.00	\$898.18	\$600.00	\$1,000.00	\$1,000.00	
05-45-4323	INTERNET	\$1,500.00	\$1,221.80	\$1,500.00	\$899.76	\$1,782.00	\$2,000.00	\$2,000.00	
05-45-4330	UTILITIES	\$11,500.00	\$6,475.04	\$11,000.00	\$10,538.84	\$10,500.00	\$11,000.00	\$11,000.00	
05-45-4351	M & R BUILDING	\$5,000.00	\$341.81	\$14,000.00	\$6,250.16	\$5,000.00	\$5,000.00	\$5,000.00	
05-45-4356	M & R GROUNDS	\$5,261.00	\$1,195.98	\$5,000.00	\$4,054.00	\$3,000.00	\$5,261.00	\$5,000.00	
05-45-4358	SMALL EQUIPMENT NON CAPITALIZE	\$2,000.00	\$0.00	\$6,000.00	\$1,653.00	\$0.00	\$2,000.00	\$0.00	
05-45-4370	ADVERTISING	\$2,500.00	\$2,225.00	\$2,500.00	\$1,878.28	\$2,500.00	\$2,500.00	\$2,500.00	
05-45-4399	SOLID WASTE DISPOSAL	\$2,600.00	\$1,418.92	\$2,600.00	\$224.68	\$2,000.00	\$2,600.00	\$2,600.00	
05-45-4440	CONTRACT SERVICES	\$1,500.00	\$267.42	\$1,500.00	\$883.36	\$500.00	\$1,500.00	\$950.00	
05-45-4442	COPIER LEASE	\$885.00	\$654.09	\$865.00	\$1,041.27	\$885.00	\$614.00	\$614.00	
05-45-4450	WORKERS COMPENSATION	\$1,020.00	\$1,018.29	\$1,500.00	\$15,000.00	\$1,019.00	\$1,071.00	\$1,071.00	
05-45-4480	JULY 4 FIREWORKS	\$15,000.00	\$22,500.00	\$14,000.00	\$34,501.34	\$15,000.00	\$15,000.00	\$15,000.00	
05-45-4481	SKATING RINK EXPENSE	\$0.00	\$0.00	\$35,000.00	\$55.37	\$0.00	\$0.00	\$0.00	
05-45-4499	MISCELLANEOUS EXPENSE	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$250.00	
05-45-4580	CAPITAL OUTLAY - BUILDING	\$31,000.00	\$9,722.08	\$0.00	\$0.00	\$31,000.00	\$0.00	\$0.00	
05-45-4593	CAPITAL OUTLAY - LAND IMPROVEMENTS	\$11,000.00	\$47.60	\$0.00	\$0.00	\$11,000.00	\$0.00	\$0.00	
	Total Festival Grounds	\$154,349.00	\$87,824.93	\$154,943.00	\$129,064.36	\$138,927.00	\$112,776.00	\$108,442.00	\$0.00

ALDERMAN

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-47-4121	BOARD MEMBER PAY	\$28,143.00	\$20,686.24	\$27,323.00	\$27,322.92	\$28,143.00	\$28,988.00	\$28,143.00	
05-47-4181	FICA	\$2,153.00	\$1,582.41	\$2,091.00	\$2,089.92	\$2,153.00	\$2,218.00	\$2,153.00	
05-47-4190	PROFESSIONAL SERVICES	\$27,000.00	\$16,702.12	\$26,122.00	\$18,907.55	\$27,000.00	\$27,000.00	\$27,000.00	
05-47-4191	ECONOMIC DEVELOPMENT PLACE MAKING	\$40,000.00	\$0.00	\$10,000.00	\$0.00	\$40,000.00	\$75,000.00	\$65,000.00	
05-47-4232	SUPPLIES: COUNCIL ROOM	\$1,500.00	\$232.17	\$1,500.00	\$152.93	\$750.00	\$7,000.00	\$5,050.00	
05-47-4299	MISCELLANEOUS SUPPLIES	\$400.00	\$376.34	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	
05-47-4312	TRAVEL & TRANSPORTATION	\$2,750.00	\$180.00	\$2,750.00	\$1,591.57	\$180.00	\$2,750.00	\$2,750.00	
05-47-4322	TELEPHONE & POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-47-4450	WORK COMP/PROPERTY/LIAB	\$650.00	\$589.24	\$650.00	\$643.21	\$589.00	\$650.00	\$650.00	
05-47-4491	DUES & SUBSCRIPTIONS	\$175.00	\$126.63	\$175.00	\$150.00	\$127.00	\$400.00	\$400.00	
05-47-4499	MISCELLANEOUS EXPENSE	\$550.00	\$981.64	\$550.00	\$1,260.38	\$1,000.00	\$1,000.00	\$1,000.00	
05-47-4699	DONATIONS	\$4,000.00	\$2,500.00	\$4,000.00	\$2,200.00	\$2,500.00	\$4,000.00	\$4,000.00	
	Total Board of Alderman	\$107,321.00	\$43,956.79	\$75,561.00	\$54,318.48	\$102,842.00	\$149,406.00	\$136,546.00	\$0.00

PARKS RECREATION

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-61-4211	JANITORIAL SUPPLIES - PARHAM	\$1,000.00	\$486.89	\$1,000.00	\$321.02	\$1,000.00	\$1,000.00	\$500.00	
05-61-4242	M & R GROUNDS - PARHAM	\$1,500.00	\$0.00	\$1,500.00	\$999.01	\$0.00	\$1,500.00	\$1,500.00	
05-61-4243	PARK ENHANCEMENTS (all parks)	\$4,500.00	\$2,741.00	\$16,743.00	\$16,743.00	\$2,741.00	\$4,500.00	\$2,500.00	
05-61-4299	MISCELLANEOUS SUPPLIES - PARHAM	\$500.00	\$56.98	\$500.00	\$0.00	\$100.00	\$500.00	\$500.00	
05-61-4323	Wi-Fi ALL PARKS	\$2,500.00	\$1,739.84	\$5,510.00	\$3,997.82	\$2,400.00	\$2,500.00	\$2,500.00	
05-61-4330	UTILITIES- PARHAM	\$1,200.00	\$728.60	\$1,200.00	\$488.58	\$1,100.00	\$1,200.00	\$1,200.00	
05-61-4351	M & R BUILDING- PARHAM	\$500.00	\$68.55	\$500.00	\$730.00	\$69.00	\$500.00	\$500.00	
05-61-4450	WORKS COMP/PROP LIAB	\$700.00	\$678.18	\$700.00	\$699.60	\$679.00	\$735.00	\$753.00	
05-61-4499	MISCELLANEOUS EXPENSE - PARHAM	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	
05-61-4537	M & R TOWN HALL PARK/ELEVATED DISTILLARY	\$750.00	\$153.73	\$750.00	\$2,511.29	\$154.00	\$750.00	\$750.00	
05-61-4538	M & R McCRACKEN PARK/MTN VIEW GREENWAY	\$1,000.00	\$0.00	\$1,000.00	\$696.29	\$0.00	\$1,000.00	\$750.00	
05-61-4540	JANITORIAL SUPPLIES - R & R PARK	\$1,000.00	\$486.90	\$1,000.00	\$398.17	\$1,000.00	\$1,000.00	\$500.00	
05-61-4541	M & R GROUNDS - R & R PARK	\$750.00	\$20.12	\$750.00	\$453.14	\$21.00	\$750.00	\$750.00	
05-61-4542	MISC. SUPPLY R & R PARK	\$500.00	\$29.82	\$500.00	\$39.83	\$30.00	\$500.00	\$500.00	
05-61-4543	UTILITIES - R & R PARK	\$1,200.00	\$1,359.71	\$1,200.00	\$713.27	\$1,765.00	\$1,200.00	\$1,800.00	
05-61-4580	CAPITAL OUTLAY- EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-61-4611	CAPITAL OUTLAY - VETERANS PARK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	
05-61-4612	CAPITAL OUTLAY- TOWN HALL PARK	\$0.00	\$0.00	\$22,771.00	\$22,086.90	\$0.00	\$0.00	\$0.00	
05-61-4613	CAPITAL OUTLAY - McCRACKEN PK/MTN VIEW GREENWAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	CAPITAL OUTLAY - GREENWAY ENHANCEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,500.00	\$0.00	
05-61-4614	CAPITAL OUTLAY R & R PARK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05-61-4615	CAPITAL OUTLAY ELEVATED MOUNTAIN DISTILLERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Parks & Recreation	\$18,100.00	\$8,550.32	\$56,124.00	\$50,877.92	\$11,059.00	\$105,635.00	\$15,503.00	\$0.00

DEBT SERVICE

[illegible]

POWELL BILL

[illegible]

SOCO RD CAPITAL PROJECT

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
05-99-0000	SOCO RD CAPITAL PROJECT	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	
	contingency includes								
	\$111,000 pmt from Police dept to save for Road Project								

Sewer Fund Summary FY2020-2021

Department	FY 20-21
Administration	\$453,530
Operations	\$239,169
Debt Service	\$190,339
Contingency	\$0
Expenditures	\$883,038
Revenues	\$883,038

Sewer Capacity Capital Charge Fee & Sewer Use Rate Fees

The proposed budget does not recommend an increase to the Sewer Capacity Capital Charge nor does recommend a change in sewer user fees. See Appendix I for Fee Schedule. Revenues generated by the sewer utility have been reduced by 20% as compared to FY19-20; this is reduction is a reaction to COVID-19 triggering a reduced demand for sewer due to less projected users.

Leachate Agreement

- In March 2019, the Town of Maggie Valley and Santek Environmental of North Carolina who operate the Haywood County Landfill on an expanded management agreement with Haywood County entered a leachate disposal agreement. FY 20-21 will mark the second full collection year of this agreement. In the first nine months of, FY19-20 the Town has generated \$55,020 from this partnership. The FY20-21 Budget estimates that the Town will receive approximately 285 loads of leachate for an estimated revenue of \$40,000. This revenue is extremely unpredictable and varies based upon weather conditions and landfilled material.

Appropriated Fund Balance

- The proposed FY20-21 Budget relies on using a retained earning transfer to balance the Sewer Fund's budget- this is the first time since FY17-18 a transfer has been required to balance the budget. The proposed transfer amount in FY20-2021 is \$148,454.

Debt Service Payment

- The Town continues payments on the Wastewater Treatment Plant (WWTP). The total annual payment for the facility is \$190,339. The remaining balance owed on the WWTP is \$1,466,643; the Town will issue its final payment on this critical facility in 2028.

May 19, 2020

Table 4: Expenditure Comparison FY19-20 and FY 20-21

Department	FY 20 -21	FY 19-20	Difference
Administration	\$453,530	\$461,112	-\$7,582
Operations	\$239,169	\$288,024	-\$48,855
Debt Service	\$190,339	\$193,761	-\$3,422
Contingency	\$0	\$0	\$0
Expenditures	\$883,038	\$942,897	-\$59,859
Revenues	\$883,038	\$942,897	-\$59,859

Proposed Sewer Fee Schedule Amendments -

- Appendix I Sewer Fees & Solid Waste Fees
- Appendix II: Planning & Zoning Fees
- Appendix III: Proposed Budget Ordinance

Sewer Fund Summary for FY 2020-2021

<u>Department</u>	<u>Budget</u>
Administration	453,530
Operations	239,169
Debt Service	190,339
Contingency	-
Total	<u>883,038</u>
Revenues	883,038

REVENUES

[illegible]

SEWER ADMIN

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
04-71-4121	SALARY & WAGES	\$232,187.00	\$181,462.76	\$218,379.00	\$222,817.56	\$239,559.00	\$240,939.00	\$233,968.00	
04-71-4122	OVERTIME	\$2,000.00	\$57.99	\$2,000.00	\$1,475.10	\$200.00	\$2,000.00	\$2,000.00	
04-71-4124	LONGEVITY	\$1,220.00	\$1,225.00	\$1,125.00	\$1,125.00	\$1,225.00	\$1,275.00	\$1,275.00	
04-71-4128	NC ESC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-4134	401 K (NON LEO)	\$7,090.00	\$4,912.75	\$6,673.00	\$6,085.37	\$7,193.00	\$7,289.00	\$7,090.00	
04-71-4181	SOCIAL SECURITY	\$18,171.00	\$13,439.50	\$17,101.00	\$16,615.41	\$18,435.28	\$18,679.00	\$18,171.00	
04-71-4182	RETIREMENT	\$21,150.00	\$16,030.03	\$17,237.00	\$17,012.30	\$21,569.00	\$24,659.00	\$23,951.00	
04-71-4183	MEDICAL INSURANCE	\$37,436.00	\$30,976.35	\$36,585.00	\$36,614.91	\$37,270.00	\$45,165.53	\$45,666.00	
04-71-4184	OPEB EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-4190	PROFESSIONAL SERVICES	\$15,000.00	\$10,928.12	\$15,000.00	\$15,423.01	\$14,644.00	\$15,000.00	\$14,863.00	
04-71-4191	PROFESSIONAL ENG/SURVEY	\$0.00	\$0.00	\$17,526.00	\$7,000.00	\$0.00	\$0.00	\$0.00	
04-71-4212	UNIFORMS & ACCESSORIES	\$2,900.00	\$2,737.37	\$2,060.00	\$3,155.70	\$3,500.00	\$4,700.00	\$4,700.00	
04-71-4251	Vehicle Fuels & Lube	\$6,800.00	\$3,775.22	\$6,800.00	\$4,674.27	\$6,000.00	\$6,800.00	\$4,000.00	
04-71-4252	Vehicle Tires & Tubes	\$1,000.00	\$867.44	\$1,000.00	\$776.90	\$868.00	\$1,000.00	\$1,000.00	
04-71-4259	Other Vehicle Supplies	\$500.00	\$0.00	\$500.00	\$17.23	\$500.00	\$500.00	\$250.00	
04-71-4260	OFFICE SUPPLIES	\$625.00	\$201.11	\$625.00	\$698.00	\$500.00	\$625.00	\$625.00	
04-71-4291	DATA PROCESSING SUPPLIES	\$300.00	\$247.62	\$300.00	\$249.97	\$300.00	\$300.00	\$300.00	
04-71-4312	TRAVEL & TRANSPORTATION	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	
04-71-4313	CAREER PATH	\$2,074.00	\$0.00	\$1,963.00	\$0.00	\$1,057.16	\$0.00	\$0.00	
04-71-4322	TELEPHONE & POSTAGE	\$2,800.00	\$1,551.64	\$2,500.00	\$2,327.09	\$2,500.00	\$2,800.00	\$2,800.00	
04-71-4323	POSTAGE	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-4324	CABLE & INTERNET	\$1,700.00	\$1,329.20	\$1,500.00	\$1,559.22	\$1,602.00	\$1,800.00	\$1,800.00	
04-71-4340	PRINTING & BINDING	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-4353	M&R Vehicle	\$1,000.00	\$301.01	\$1,000.00	\$144.20	\$500.00	\$1,000.00	\$1,000.00	
04-71-4358	SMALL EQUIP. NON CAPITAL	\$750.00	\$0.00	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	
04-71-4370	ADVERTISING	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	
04-71-4381	DATA PROGRAMING	\$4,323.00	\$3,602.50	\$4,323.00	\$4,323.00	\$4,323.00	\$4,323.00	\$4,323.00	
04-71-4395	TRAINING	\$800.00	\$520.00	\$800.00	\$370.00	\$520.00	\$800.00	\$800.00	
04-71-4440	CONTRACT SERVICES MAINT.	\$3,696.00	\$99.72	\$3,696.00	\$3,477.50	\$250.00	\$13,300.00	\$13,500.00	
04-71-4442	COPIER LEASE	\$865.00	\$654.18	\$865.00	\$883.47	\$884.00	\$614.00	\$614.00	
04-71-4492	BAD DEBT EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-4498	PERMITS-NPDES, WQ & CS	\$8,000.00	\$6,010.00	\$8,000.00	\$6,010.00	\$6,010.00	\$8,000.00	\$6,010.00	
04-71-4499	MISCELLANEOUS EXPENSE	\$1,500.00	\$239.39	\$1,500.00	\$518.09	\$1,500.00	\$1,500.00	\$1,000.00	
04-71-4550	WORK COMP/PROPERTY/LIAB	\$13,795.00	\$8,910.73	\$13,600.00	\$13,212.07	\$8,911.00	\$14,485.00	\$13,311.00	
04-71-4595	CAPITAL OUTLAY SOFTWARE	\$23,600.00	\$6,791.00	\$0.00	\$0.00	\$23,600.00	\$0.00	\$0.00	
04-71-4596	CAPITAL OUTLAY COMPUTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-4610	MVSD-CUSTOMER BILLING	\$47,880.00	\$24,343.20	\$47,880.00	\$48,119.40	\$48,737.00	\$48,800.00	\$48,813.00	
04-71-4692	Banking Fees	\$250.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$250.00	\$250.00	
04-71-4813	CAPITAL OUTLAY VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-71-7184	OPEB EXPENSE	\$0.00	\$0.00	\$0.00	\$2,870.00	\$0.00	\$0.00	\$0.00	
	Total Sewer Admin	\$461,112.00	\$321,213.83	\$434,288.00	\$417,554.77	\$452,907.44	\$468,053.53	\$453,530.00	\$0.00

SEWER OPERATIONS

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
04-72-4190	PROFESSIONAL SERVICES	\$0.00	\$190.05	\$0.00	\$0.00	\$34,900.00	\$0.00	\$0.00	
04-72-4191	UTILITIES LOCATE	\$4,000.00	\$376.79	\$4,000.00	\$1,187.33	\$1,100.00	\$4,000.00	\$2,000.00	
04-72-4200	SUPPLIES & MATERIALS	\$3,000.00	\$85.00	\$3,000.00	\$806.01	\$3,000.00	\$3,000.00	\$1,500.00	
04-72-4210	SUPPLIES N-VIRO AD-MIX	\$8,700.00	\$6,967.03	\$8,700.00	\$6,181.80	\$8,700.00	\$8,700.00	\$6,500.00	
04-72-4211	CHEMICALS WWTP	\$12,000.00	\$9,730.90	\$12,000.00	\$10,261.34	\$12,331.00	\$12,000.00	\$12,000.00	
04-72-4330	WWTP ELECTRICITY	\$82,500.00	\$40,908.24	\$75,640.00	\$66,291.00	\$65,000.00	\$82,500.00	\$70,000.00	
04-72-4351	M&R BUILDING & GROUNDS	\$3,300.00	\$677.23	\$1,300.00	\$668.33	\$3,300.00	\$3,300.00	\$3,300.00	
04-72-4353	M&R EQUIPMENT	\$11,000.00	\$1,017.97	\$16,365.00	\$16,370.96	\$5,000.00	\$11,000.00	\$11,000.00	
04-72-4358	SMALL EQUIP. NON CAPITAL	\$1,700.00	\$0.00	\$7,180.00	\$5,778.93	\$1,700.00	\$1,700.00	\$1,700.00	
04-72-4398	GARBAGE COLLECTION	\$2,000.00	\$327.76	\$2,000.00	\$583.64	\$1,000.00	\$2,000.00	\$1,000.00	
04-72-4440	CONTRACT MAINTENANCE	\$2,300.00	\$0.00	\$2,000.00	\$2,027.75	\$2,300.00	\$2,300.00	\$2,300.00	
04-72-4499	MISCELLANEOUS EXPENSE	\$2,075.00	\$796.30	\$2,075.00	\$411.44	\$2,000.00	\$2,075.00	\$1,000.00	
04-72-4542	CAPITAL OUTLAY GROUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-72-4550	CAPITAL OUTLAY OTHER EQUI	\$39,300.00	\$39,112.50	\$54,385.00	(\$0.09)	\$43,113.00	\$4,000.00	\$0.00	
04-72-4571	CAPITAL OUTLAY LINE EXT	\$11,369.00	\$0.00	\$11,369.00	\$0.00	\$0.00	\$11,369.00	\$11,369.00	
04-72-4580	CAPITAL OUTLAY BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-72-4591	M & R ROAD MATERIAL	\$0.00	\$1,252.04	\$2,000.00	\$222.25	\$1,253.00	\$2,000.00	\$2,000.00	
04-72-4620	M&R WWTP	\$5,000.00	\$1,072.34	\$5,000.00	\$205.88	\$2,000.00	\$5,000.00	\$5,000.00	
04-72-4630	M&R LINES	\$67,280.00	\$19,617.74	\$50,000.00	\$46,162.92	\$67,080.00	\$75,000.00	\$75,000.00	
04-72-4640	M&R TAPS	\$3,500.00	\$2,336.45	\$4,995.00	\$4,444.87	\$3,500.00	\$4,500.00	\$4,500.00	
04-72-4661	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$183,675.14	\$0.00	\$0.00	\$0.00	
04-72-4670	CONTRACT TESTING	\$23,000.00	\$19,347.35	\$23,000.00	\$19,305.00	\$22,148.00	\$23,000.00	\$23,000.00	
04-72-4697	REIMB. FOR DELLWOOD	\$6,000.00	\$2,987.42	\$6,000.00	\$5,367.26	\$5,500.00	\$6,000.00	\$6,000.00	
	Total Sewer Operations	\$288,024.00	\$146,803.11	\$291,009.00	\$369,951.76	\$284,925.00	\$263,444.00	\$239,169.00	\$0.00

SEWER DEBT SERVICE

Acct #	Acct Description	Current Bgt	Current Act	P/Y Budget	P/Y Actual	Estimated	Requested	Recommended	Approved
04-97-4754	2014 F-350	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-97-4755	2017 F550 (25%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04-97-4791	SEWER PRINCIPAL	\$162,961.00	\$162,960.30	\$162,961.00	\$0.30	\$162,961.00	\$162,961.00	\$162,961.00	
04-97-4891	SEWER INTEREST	\$30,800.00	\$30,799.50	\$34,222.00	\$34,221.66	\$30,800.00	\$27,378.00	\$27,378.00	
	Total Sewer Debt Service	\$193,761.00	\$193,759.80	\$197,183.00	\$34,221.96	\$193,761.00	\$190,339.00	\$190,339.00	\$0.00



2020-2021 SEWER AND SOLID WASTE FEE SCHEDULE

Maggie Valley, NC Public Take Notice:

**THE FOLLOWING SEWER AND SOLID WASTE FEES FOR THE TOWN OF MAGGIE VALLEY
WILL BECOME EFFECTIVE JULY 1, 2020**

MINIMUMS UP TO 3000 GALLONS USAGE

* Inside with Water	\$16.00 + \$5.50 per 1,000 over Minimum
* Inside without MVSD Water	\$25.00 2 Bedroom
	\$27.00 3 Bedrooms
	\$30.00 Over 3 Bedrooms

DELLWOOD ROAD RATE OVER 3,000 MIN. \$8.00 per 1,000 over Minimum

* Outside with Water	\$33.00 + \$9.00 per 1,000 over Minimum
* Outside without MVSD Water	\$113.00 2 Bedroom
	\$120.00 3 Bedrooms
	\$126.00 Over 3 Bedrooms

CAMPGROUNDS / RV PARKS MINIMUM UP TO 3,000 GALLONS

	<u>Inside</u>	<u>Outside</u>
Less than 30 sites	\$56	\$89
30-60 sites	\$79	\$112
61-110 sites	\$160	\$193
Over 110 Sites	\$218	\$251

\$5.50 per 1,000 gallons over minimum – Inside Corporate Limits

\$9.00 per 1,000 gallons over minimum – Outside Corporate Limits

Sewer Capacity Capital Charge

**** MINIMUM OF 2 BEDROOMS PER RESIDENCE, MOBILE HOME OR PARK MODEL ****

* Inside Rate	\$810 per bedroom/RV Site	(\$6.75 per gallon)
* Inside Dellwood Road Rate	\$950 per bedroom/RV Site	(\$7.92 per gallon)
* Outside Rate	\$1,240 per bedroom/RV Site, plus signing an Annexation Agreement (\$10.33 per gallon)	
* Minimum Commercial Rate - Inside	\$1,500	
* Minimum Commercial Rate – Outside	\$2,025	

Solid Waste Collection Fee - \$5 per month

Planning and Zoning Fee Schedule

Rates effective 07/01/2020



Subdivisions

Fees are due when submitting the preliminary plan for review to the Planning Office

Major Subdivisions -

\$200 per lot

Major subdivisions - A subdivision of land involving more than four (4) lots or requiring new street construction or right-of-way dedication or requiring utility extension or utility easement dedication

Minor Subdivisions -

\$100 per lot

Minor Subdivisions - A subdivision of land involving no new street construction or no right-of-way dedication, or no utility extension or utility easement dedication, where four (4) or fewer lots results after the subdivision is completed

Family Subdivision -

\$25 per lot

Family Subdivision - a Subdivision of land into two (2) or more parcels or lots for the purpose of conveying the resulting parcels or lots to a grantee or grantees who are any degree of lineal kinship to the grantor, or to a grantee or grantees who are within three (3) degrees of collateral kinship to the grantor. Degrees of kinship shall be computed in accordance with G.S. 104A-1.

Commercial Plan Review - Greater than 20,000 Sq Feet

\$500

Commercial Plan Review - Less than 20,000 Sq Feet

\$300

Dwelling Unit Fee

Dwelling Unit Fee-Single Family Dwelling

\$500

Dwelling Unit Fee-Multi-Family Structure

\$500 per unit

Detached Garage/Accessory Dwelling Units

\$250 per unit

Flood Plain Development Permits

*A Flood Plain Development Permit shall be in addition to the subdivision fee if required.

Flood Plain Development Permit Commercial	\$100
Flood Plain Development Permit Residential	\$ 25
Flood Plain Verification Letter	\$ 25

Sign Permits

Sign Permit – Permanent	\$2 per square foot (minimum \$20)
Sign Permit – Temporary	\$25

Request for Special Exception, Variance, Appeal, Conditional Use Permit

Special Exception, Variance, Conditional Use Permit – Commercial	\$200
Special Exception, Variance, Conditional Use Permit – Residential	\$200
Zoning Compliance/Conformance Permit	\$ 50

The Applicant shall pay \$5 for notification by Certified Return Receipt Requested for each adjoining property. G.S.160A-388

The applicant shall pay the exact fee of a legal ad placed in the local newspaper if required.

Request for Re-zonings and Text Amendments

Rezoning request less than one (1) acre	\$225
Rezoning request between one (1) and three (3) acres	\$350
Rezoning request between four (4) and nine (9) acres	\$475
Rezoning request more than ten (10) acres	\$600
Text Amendments	\$250

The applicant shall pay the exact fee of a legal ad placed in the local newspaper if required.

Town of Maggie Valley
Budget Ordinance Number

BE IT ORDAINED by the Board of Alderman of the Town of Maggie Valley, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this Town:

Board of Alderman	136,546
Administration	475,317
Public Works	674,329
Police	1,078,210
Festival	108,442
Recreation	15,500
Powell Bill	55,296
Soco Road Project	120,000
Total	<u>2,663,643</u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Current year's property taxes	1,596,528
Motor Vehicle taxes	70,428
Prior year's property taxes	50,000
Tax Interest and penalties	10,500
Local Option Sales Tax	357,265
Franchise taxes	168,555
Local Video Programming	42,838
Beer & Wine Tax	6,131
Charges for services	109,380
TDA Funding	8,000
Investments Earnings	10,900
Powell Bill	55,296
Sale of Assets	15,000
Festival Ground Fees	21,000
Appropriated Fund Balance	123,968
Other revenues	17,854
Total	<u>2,663,643</u>

Section 3. The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore approved for the Town:

Administration	453,530
Operations	239,169
Debt Service	<u>190,339</u>
Total	<u>883,038</u>

Section 4. It is estimated that the following revenues will be available in the Sewer fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

User Fees	634,584
Tap Fees	55,000
Storm Water & Leachate	40,000
Appropriated Fund Balance	148,454
Investment Earnings	<u>5,000</u>
Total	<u>883,038</u>

Section 5. There is hereby levied a tax as the rate of forty-three cents (\$0.43) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2020, for the purpose of raising revenue listed "Current year's property taxes" in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$394,984,548 and an estimated rate of collection of 94%.

The budget figures are based on fee schedules that are evaluated each year and from time to time adjusted by the Town Board of Aldermen. The Planning and Sewer rate schedules are attached and adopted as part of this budget.

Section 6. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He/she may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increased in recurring obligations such as salaries.
- B. He/she may transfer amounts up to \$1,000 between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Governing Board.
- C. He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 7. The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 8. Copies of this Budget Ordinance shall be furnished to the Clerk, to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this ____th day of June 2020.

Michael Eveland, Mayor

Attest:

Vickie Best, CMC